

PROFESSIONAL SERVICE CONTRACT AMENDMENT

Re: #963 Northern NM Community College

IPA: McHard Accounting Consulting LLC

Scope of Work: Special Audit (Refer to engagement Letter)

Fees: Not to exceed \$115,000.00 Plus GRT

Term: Until Complete

Approved:

Disapproved

Kevin Sourisseau, SID Director

Date: 09/19/2017

Notes: _____

Approved:

Disapproved

Sarita Nair, Chief Government Accountability Officer & General Counsel

Date: 9/19/17

Notes: _____

Approved:

Disapproved

Sanjay Bhakta, CPA, CGFM, CFE, CGMA, Deputy State Auditor

Date: 9/19/17

Notes: _____

ADDENDUM TO CONTRACT DATED AUGUST 4, 2017, BETWEEN:

Northern New Mexico College, and McHard Accounting Consulting LLC,
as acknowledged by the Office of the New Mexico State Auditor.

As requested by Federal granting authorities and the administration of Northern New Mexico College, and with the acknowledgment of the New Mexico Office of the State Auditor, the following is an addendum to our forensic accounting engagement's scope of work and compensation.

Client has retained McHard to assist in performing a workplace forensic accounting investigation, including analyzing grant reimbursement requests and other tasks as assigned by Client. The original contract, dated August 4, 2017, was not-to-exceed (NTE) \$45,000 (including travel, expenses and NMGRT).

This original scope included limited forensic accounting test work of Title III grant funding for FY17, to include interview key employees as appropriate, and 100% testing of all travel, 100% testing of all reimbursement requests at or over \$1,000. As well as 100% vendor testing on the reimbursements described above, and payroll testing and other test work as requested or as we deem appropriate to follow investigative leads. We agreed to report any internal control issues and defalcations identified, if any, and provide recommendations for improvement. We agreed to provide interim oral reports, and a final written report/letter outlining our work, interviews, findings, recommendations and opinions.

As requested by Federal granting authorities, and the administration of Northern New Mexico College, the scope of work has now been expanded to include: Testing of Title III funds in additional selected years, similar to testing described above, including travel, reimbursements, vendors, and payroll testing, as well as other test work as requested or as we deem appropriate to follow investigative leads. The additional scope also includes conducting an investigation of previously filed whistleblower complaints concerning Title III funds, including investigation of allegations of supplanting, fraud or misuse of Title III funds, as alleged by complainants. Work will include testing the periods complained about, with reporting as described above. The new not-to-exceed amount is an additional \$70,000 for the expanded scope, for a total NTE of \$115,000 for the total of forensic accounting services described in the original contract and addendum (including travel, expenses and NMGRT).

Throughout this engagement, we will provide oral reports to NNMC management, and other agencies as requested by NNMC (such as the NM Office of the State Auditor, New Mexico State Police, and the US Department of Education, or their designee). A single written report will be provided to cover the Title III Testing. The report of the whistleblower allegations may be included in that report or may be reported separately, upon request or at our discretion.

If other written reports are requested or required, such as letters to individual funding agencies, letters outlining human resources findings or violations regarding specific employees to be used for HR or progressive disciplinary action, or reports for prosecution of defalcation discovered, those reports would likely require additional budget, over and above what is described above.

Work on the FY17 Title III investigation continues, but we estimate that the expanded work described above would take 8-12 weeks from the point at which the additional contract addendums are signed and returned to us. All other provisions of the original contract, dated August 4, 2017, still apply, except as noted above.

DATED: _____

ADDENDUM AGREED UPON as of the date set forth above.

For McHard: McHARD ACCOUNTING CONSULTING, LLC

By _____
Janet McHard, Founding Partner

For Client: NORTHERN NEW MEXICO COLLEGE

By Ricky Bejarano 9/18/2017
**Ricky Bejarano, Interim Vice President
of Finance and Administration**

Acknowledged by: OFFICE OF THE STATE AUDITOR

By Sanjay Bhakta 9/19/17
Sanjay Bhakta, Deputy State Auditor

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Approved: Disapproved
Kevin Sourisseau, SID Director

Date: 08/04/2017

Notes: MUST FOLLOW AUDIT RULE FOR REPORTING FINDINGS
NOT OUR TEMPLATE!

Approved: Disapproved
Sarita Nair, Chief Government Accountability Officer & General Counsel

Date: 9/19/17

Notes: _____

Approved: Disapproved
Sanjay Bhakta, CPA, CGFM, CFE, CGMA, Deputy State Auditor

Date: 8/8/17

Notes: _____

McHard Accounting Consulting LLC

933 San Mateo Blvd NE, Suite 500-151, Albuquerque, NM 87108
505/554-2968 Phone 877/279-2942 Fax

August 4, 2017

Ricky Bejarano
Interim VP of Finance and Administration
Northern New Mexico College
921 N. Paseo de Oñate
Española, NM 87532
VIA EMAIL TO Ricky Bejarano ricky.bejarano@nnmc.edu

Sanjay Bhakta
Deputy State Auditor
New Mexico Office of the State Auditor
2540 Camino Edward Ortiz, Suite A
Santa Fe, NM 87507
VIA EMAIL TO Sanjay Bhakta Sanjay.Bhakta@osa.state.nm.us

Re: Fraud investigation at Northern New Mexico Community College

Dear Mr. Bejarano and Mr. Bhakta:

Enclosed is a proposed agreement related to services to be provided to you upon your acceptance of the terms of this agreement. The enclosed agreement constitutes an offer to provide services until it is signed by all parties and received by us.

Per the terms of the Agreement, invoices will be submitted on a semimonthly basis and are due upon presentation. If the amount due is not paid within thirty days, a late charge will be applied.

A copy of our current hourly rate schedule is attached for you and your client.

We appreciate the opportunity to offer our services to you and look forward to working with you. Please carefully review the enclosed Agreement and feel free to contact me should you have any questions.

Sincerely,

<signed electronically>

Janet M. McHard, CPA, CFE, MAFF, CFF
Founding Partner

Attachments as stated

cc: Sarita Nair, NM Office of the State Auditor, via email Sarita.Nair@osa.state.nm.us

**McHARD ACCOUNTING CONSULTING, LLC
AGREEMENT FOR EXPERT CONSULTING SERVICES**

This agreement is made between Northern New Mexico College, hereinafter called "Client", and, McHARD ACCOUNTING CONSULTING, a New Mexico Limited Liability Company, hereinafter called "McHard".

SERVICES TO BE PROVIDED

As of the date set forth below and subject to the terms of the Agreement, Client has retained McHard to assist in performing a workplace forensic accounting investigation, including analyzing grant reimbursement requests and other tasks as assigned by Client. McHard has been retained by Client, to which all reports, communications and work product will be submitted.

Client may also wish to engage McHard to assist by identifying, and by providing expert witness services concerning, business methods or trade practices, accounting, or financial issues in this matter. In such case, any work performed in an expert witness engagement, as well as any other information disclosed to us, may be subject to the rules of discovery as appropriate for expert witnesses. The terms of the subsequent engagement of McHard as expert witnesses will also be governed by this Agreement.

McHard has performed an internal search for any potential client conflicts based upon the names of the parties and their counsel provided. McHard has found no client conflicts with respect to any of the parties. Should any possible conflict come to the attention of McHard, McHard will advise Client immediately.

The American Institute of Certified Public Accountants has determined that the above described services are subject to its Statements on Standards for Consulting Services No. 1 ("SSCS No. 1"). This statement requires that McHard inform Client of significant reservations concerning the scope or benefits of the engagement, as well as significant engagement findings or events. By signing this Agreement, Client agree that McHard's communications to Client as counsel will discharge McHard's client communication responsibilities as described in SSCS No. 1. This engagement is not an "audit" as defined by the accounting profession, nor is it a "forensic audit", which has no definition whatsoever in the accounting profession.

COMPENSATION

Fees in this matter will be the responsibility of Client and will be based on hourly rates, except as noted below, plus administrative costs, including but not limited to copies, postage, long distance telephone calls, computer expense, mileage, travel expenses, courier charges or specially purchased office supplies. Compensation for this engagement will not exceed \$45,000.00, to include applicable New Mexico Gross

Receipts Tax, and mileage or other expenses. Hourly rates currently range from \$125 to \$350 per hour for staff, depending on the personnel assigned and task performed, plus applicable New Mexico gross receipts tax or other applicable sales tax, and are subject to periodic change. McHard will charge at standard rates for all tasks performed by professional or administrative personnel. A full hourly pricing schedule is attached to this Agreement. If part of our engagement requires us to perform an accounting of bank statement or credit card data, it is our practice to charge a standard fee in lieu of an hourly-rate for these services. Our current established fee for bank statement and credit card statement accounting services are as follows: Set-up fee \$125 / per account; Data Capture fee \$25 / per month, per account. McHard reserves the right to defer rendering further services until payment on past due invoices is received. If McHard should be requested to testify, McHard will be paid in full for all work performed to date prior to testimony. The parties agree that the liability of McHard for any damages suffered as a result of any errors or omissions in the performance of these services will be limited to the amount of McHard's fee for this engagement. If Client disagree with or question any amount due under an invoice, such disagreement shall be communicated to McHard in writing within thirty (15) days of the invoice date. Any claim or objection not made within that period shall be deemed waived.

All fees must be paid in full and the deposit restored in full prior to McHard appearing in Court or providing any testimony in Court or by deposition, should such appearance be requested. In the event that McHard is subpoenaed as the result of any work performed in connection with this engagement, Client will compensate McHard for time involved in responding to such subpoena(s) at McHard's standard hourly rates as well as any copying or scanning costs.

Invoices will show amounts billed to the date shown on the invoice and are generally sent twice per month and are due upon receipt. All invoices not paid within 15 days will be subject to a one and one-half percent per month late charge. Client acknowledges that it is not the responsibility of McHard to attempt to collect fees from any adverse party, even after an award of such fees.

TERMINATION

This agreement shall commence when a signed original of this Agreement and the required deposit is received by McHard and will be a continuing agreement until terminated by either party or until the services to be performed by McHard as described above are complete. Any party may terminate this agreement at any time by notifying the other parties in writing of such termination. In the event of termination prior to completion of the services to be performed by McHard, McHard will be paid in full any amounts due after application of the deposit for all services performed prior to the date of termination within thirty days of Client's receipt of an invoice for such services. In the event of termination by Client or termination by McHard because of Client's failure to pay or breach of any other provision of this agreement by Client prior to completion of services, McHard shall not be liable to Client or any other party for any additional expenses incurred in securing completion of the services described in this agreement.

RETENTION OF DOCUMENTS AND WORKPAPERS

Client shall provide all necessary documentation or other materials and shall make available key personnel within a reasonable period of time upon request by McHard. The failure to do so may result in extensions of time and increased costs and may jeopardize key deadlines. All documents submitted by Client and used by McHard during the course of this engagement will be maintained in segregated files. At the completion of our engagement, the originals and all copies thereof will be returned to Client, upon your written request. Returning a document or item to Client shall be considered the same as returning it to the Client.

Please note that it is not the practice of McHard to retain work papers, emails, notes or data files that have been updated or superceded unless shared with Client, Client or a third party working with them. McHard will retain, subject to the destruction provisions contained herein, copies of all emails, analyses, draft reports or other materials provided to Client or any third party by McHard or provided by Client, Client or any third party to McHard.

It is agreed and understood that, in connection with the performance of the services described in this agreement, McHard may prepare certain work papers, which may include data in electronic format, and that such work papers are and shall remain the property of McHard. Client hereby authorize McHard to destroy all files and documents in McHard's possession five years after completion of all services performed pursuant to this Agreement, unless McHard is requested to retain such records as noted below. When records are returned to Client, it is the responsibility of Client to retain and protect such records for possible future use, including potential examination by any governmental or regulatory agencies.

Upon written agreement by the parties, the document retention practices described herein may be modified.

DISPUTE RESOLUTION AND ATTORNEYS' FEES

Any controversy, claim, or counterclaim arising out of or relating to this Agreement, the breach thereof, or the services performed by McHard shall be settled by binding arbitration before a single arbitrator in accordance with the rules of the Second Judicial Court of New Mexico, and judgment on the award rendered by the arbitrator may be entered in any court having jurisdiction thereof, except as noted below concerning the agreement with the New Mexico State Auditor's Office. The arbitration shall be conducted at a location within Bernalillo County, New Mexico, as determined by the arbitrator. In the event an arbitration or litigation (including but not limited to any proceeding to compel arbitration) is initiated to resolve or settle any dispute or claim between the parties, the prevailing party shall be entitled to recover from the non-prevailing party or parties its reasonable costs, including but not limited to reasonable Attorney's fees. If any party should institute any action for declaratory relief arising out of this agreement, the prevailing party in such declaratory action shall also be entitled to an award of Attorney's fees and costs incurred in such declaratory action.

BY AGREEING TO ARBITRATION, THE PARTIES ACKNOWLEDGE THAT, IN THE EVENT OF A DISPUTE OVER FEES OR ANY OTHER PROVISION OF THIS AGREEMENT, EACH OF THE PARTIES IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY, AND INSTEAD ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.

MISCELLANEOUS PROVISIONS

This Agreement shall be construed and enforced pursuant to the laws of the State of New Mexico. This Agreement constitutes the entire agreement of the parties with respect to the services to be provided by McHard and the obligations of Client. No provision of this agreement may be amended except by a writing signed by the parties.

Until the Agreement, signed by Client, is received by McHard, it shall constitute an offer to provide services. This offer to provide services remains open for twenty (20) days from the date signed by McHard. Acceptance by McHard occurs only after the signed Agreement and deposit are actually received by McHard with the twenty (20) day period.

By agreement with the New Mexico Office of the State Auditor, the following additional provisions apply:

After its review of the unsigned report, and pursuant to the State Auditor's responsibilities under NMAC Section 2.2.2.15, the State Auditor shall authorize McHard to sign and submit the signed report to the Client. Within five business days from the date of the authorization to print and submit the signed report, McHard shall provide the State Auditor an electronic version of the report, in PDF format. After the State Auditor officially releases the report by issuance of a release letter to the Client, McHard shall deliver two copies of the report to the Client via USPS.

This Agreement may be terminated by the State Auditor, immediately upon written notice to the McHard and the Client after determining that the engagement has been unduly delayed, or for any other reason. If the State Auditor terminates this Agreement, McHard shall be entitled to compensation for work performed prior to termination, but not yet paid.

The State Auditor may bring a civil action for damages or any other relief against a McHard for a material breach of this Agreement.

McHard shall not subcontract any portion of the services to be performed under this Agreement.

McHard shall maintain detailed timekeeping records that indicate the date, hours in 1/10th of an hour, and nature of services rendered during the term of this Agreement. McHard shall retain the records for a period of at least five (5) years after the date of final payment under this Agreement. The records shall be subject to inspection by the Client and the State Auditor. The Client and the State Auditor shall have the right to audit billings both before and after payment, but may not delay payment by more

than five days in order to conduct the audit of billings. Payment under this Agreement shall not foreclose the right of the Client or the State Auditor on behalf of the Client to recover excessive or illegal payments.

The Client and the State Auditor may post a copy of the final report on their respective websites once it is publicly released by the State Auditor.

McHard agrees to retain its working papers of the work conducted pursuant to this Agreement for a period of at least five (5) years after the date shown on the opinion letter of the report, or longer if requested by the federal cognizant Client for audit, oversight Client for audit, pass through-entity or the State Auditor. Files may be archived at McHard's discretion. The State Auditor shall have access to the working papers at the State Auditor's discretion with reasonable notice. When requested by the State Auditor, the McHard shall deliver the original or clear, legible copies of all working papers.

DATED: _____

AGREED UPON as of the date set forth above.

For McHard: McHARD ACCOUNTING CONSULTING, LLC

By _____
Janet McHard, Founding Partner

For Client: NORTHERN NEW MEXICO COLLEGE

By Ricky Bejarano 8/4/2017
**Ricky Bejarano, Interim Vice President
of Finance and Administration**

Acknowledged by: OFFICE OF THE STATE AUDITOR

By M. Bhakta 8/4/17
Sanjay Bhakta, Deputy State Auditor

McHard Accounting Consulting LLC

933 San Mateo Blvd NE, Suite 500-151, Albuquerque, NM 87108
505/554-2968 Phone 877/279-2942 Fax

PRICING SCHEDULE

Description of services	Hourly Rates by Position				
	Founding Partner	Managing Partner	Partner	Senior Accounting Analyst	Accounting Analyst
Forensic Consulting: Forensic accounting, analysis of documents, report writing, interviewing, fieldwork, attending mediation or settlement conferences, including preparation. Teleconferences and meetings with counsel & clients. Sworn testimony, including preparation and waiting time. Administrative time, document organization.	\$350	\$300	\$275	\$165	\$135
Travel time (plus mileage and actual expenses)	\$135	\$125	\$125	\$65	\$50

Rate schedule effective as of February 1, 2017. Price schedule is subject to change without notice.

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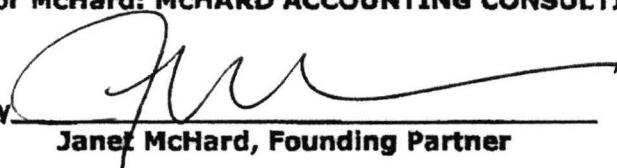
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DATED: 8/4/17

AGREED UPON as of the date set forth above.

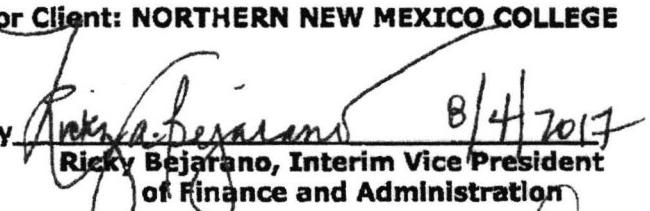
For McHard: McHARD ACCOUNTING CONSULTING, LLC

By


Janet McHard, Founding Partner

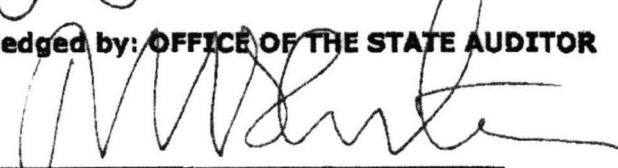
For Client: NORTHERN NEW MEXICO COLLEGE

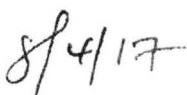
By


Ricky Bejarano, Interim Vice President
of Finance and Administration

Acknowledged by: OFFICE OF THE STATE AUDITOR

By


Sanjay Bhakta, Deputy State Auditor


8/4/17

Hamish Thomson

From: Wagoner, Dale R., DPS <dale.wagoner@state.nm.us>
Sent: Thursday, March 2, 2017 8:08 AM
To: Hamish Thomson; MSerna@da.state.nm.us
Cc: JPadgett@da.state.nm.us; Goret, Clay, DPS; Wagoner, Dale R., DPS; Johnson, Tim Q., DPS; Kevin Sourisseau
Subject: RE: Northern New Mexico College
Attachments: Northern New Mexico College; RE: Section 12-6-6 Audit Act Notification Letter

Mr. Serna and Mr. Thomson,

Good morning. Just so we are all on the same page regarding this issue, attached is the email response I sent to Mr. Ortiz and Mr. Sourisseau. After email correspondence with Mr. Sourisseau, I learned a forensic audit has not been completed yet, but they are coming up with a game plan to get one done. Lieutenant Goret will be in contact with Mr. Sourisseau and once a forensic audit is completed, we will go from there.

Sincerely,

Captain Dale R. Wagoner
NMSP Investigations Bureau

From: Hamish Thomson [mailto:Hamish.Thomson@osa.state.nm.us]
Sent: Wednesday, March 01, 2017 3:59 PM
To: MSerna@da.state.nm.us
Cc: JPadgett@da.state.nm.us; Wagoner, Dale R., DPS <dale.wagoner@state.nm.us>
Subject: Northern New Mexico College

Dear District Attorney Serna:

Attached is a referral letter from the Office of the State Auditor regarding Northern New Mexico College.

Sincerely,

Hamish Thomson, CPA/CFF, CFE



Timothy M. Keller
State Auditor

Sanjay Bhakta, CPA, CGFM, CFE, CGMA
Deputy State Auditor

State of New Mexico
OFFICE OF THE STATE AUDITOR

Via Email and U.S. Mail

March 1, 2017

Hon. Marco P. Serna
District Attorney
First Judicial District Attorney's Office
P.O. Box 2041
Santa Fe, NM 87504

MSerna@da.state.nm.us

Re: Potential Criminal Violation at Northern New Mexico College

Dear District Attorney Serna:

The Office of the State Auditor ("Office") received a notification from Northern New Mexico College ("NNMC") identifying potential violations of Sections 30-16-1 NMSA 1978 "Larceny", Section 30-16-6 NMSA 1978 "Fraud" and Section 30-16-8 NMSA 1978 "Embezzlement" by the former Director of Financial Services.

This information arose as a result of financial irregularities identified during the course of the NNMC's fiscal year 2016 annual audit. We are providing you with a copy of the notification and supporting documentation.

NNMC has initially estimated that between \$70,000 and \$80,000 in cash was allegedly taken from bank deposits between August 2012 and July 2013, with corresponding adjustments to the bank records in an attempt to conceal the violations. Additionally, NNMC states that there are checks, perhaps exceeding \$100,000, which were removed from NNMC but neither cashed nor converted. At this time we are not sure whether or not the scope extends beyond fiscal years 2012 and 2013.

Pursuant to our statutory obligation under NMSA 1978, Section 12-6-6 (Criminal Violations), we are referring this matter to you for further investigation.

If you have any questions or need additional information regarding this referral, please do not hesitate to contact me at 505-476-3818 or Hamish.Thomson@osa.state.nm.us. Special Investigations Director Kevin Sourisseau may be reached at Kevin.Sourisseau@osa.state.nm.us or

505-476-3818. The Office appreciates your attention to this issue and requests that you inform our office of any action your office takes regarding this matter.

Sincerely,



Hamish Thomson, CPA/CFF, CFE

Enclosures: Letter dated February 27, 2017 from Ortiz & Zamora, NNMC Board Counsel
Resignation letter dated February 26, 2017 and email dated February 27, 2017

cc: Deputy District Attorney Jennifer Padgett Via email: JPadgett@da.state.nm.us
Captain Dale Wagoner, State Police Via email: Dale.Wagoner@state.nm.us

ORTIZ & ZAMORA

Attorneys at Law • NM Bar #101

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TELEPHONE: (505) 986-2900
(505) 986-2901

FACSIMILE: (505) 986-2911

WEBSITE: ortiz-zamora.com

February 27, 2017

VIA EMAIL ONLY:

Mr. Kevin Sourisseau
Special Investigations, New Mexico State Auditor's Office
kevin.sourisseau@osa.state.nm.us

RE: Section 12-6-6 Audit Act Notification Letter

Dear Mr. Sourisseau:

This law firm represents the Board of Regents for Northern New Mexico College. Pursuant to the Section 12-6-6 and NMAC 2.2.2k((2), I am writing to notify the Office of the State Auditor of possible theft/embezzlement of public funds from the College.

The matter was discovered on the morning of February 27, 2017. The OSA was contacted by phone that same morning, and this supplemental written report is being provided to the OSA the afternoon of the same day.

At this juncture, the best estimate of the amount in question is between \$70,000 - \$80,000 in cash. The cash taken appears to have been part of bank deposits that were never completed, and there may have been improper adjustments to those bank records in an attempt to hide the transactions. Also, we believe that there may have been substantial amounts of checks to the College that were part of the improperly handled deposits, and although the checks were never converted by the employee, the checks were never credited to the College. That amount may exceed \$100,000.

We believe that the transactions in question arose in fiscal years 2012 and 2013, but we remain unsure of the scope.

ORTIZ □ ZAMORA

Page 2
February 27, 2017

The employee at issue has resigned and has indicated a willingness to assist in the investigation by authorities.

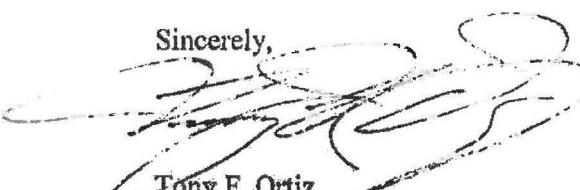
The College has bank records and other materials from the employee outlining the nature of the infractions. An associated spreadsheet created by the employee is also attached.

The College will be providing a copy of this letter to the New Mexico State Police so that an investigation can begin.

On a related note, the College is in the process of its annual audit, which is required for it to proceed with essential functions, such as providing financial aid to students. Unless we hear otherwise from the OSA or the NMSP, the College intends to allow that audit to proceed.

Please advise promptly what steps you would expect the College to take. The College will be supportive of the investigatory effort.

Sincerely,



Tony F. Ortiz
NNMC Board Counsel

TFO/nmb
Enclosure as cited
cc w/encl.: dale.wagoner@state.nm.us

DATE	CASH	CHECKS
8/20/2012	13,718.23	
11/6/2012	663.49	1,287.69
11/7/2012	62.00	3,111.00
11/8/2012	1,036.75	10,036.55
11/8/2012	147.06	
11/9/2012	1,702.53	440.00 Replacement Ck for 1,500 rec'd
11/13/2012	772.06	1,029.62 off by .50, Bank rec shows 1,802.18
11/14/2012	182.88	287.40
11/14/2012	1,055.63	1,382.70
11/16/2012	4,076.18	1,137.86
11/19/2012	672.85	612.89
11/19/2012	275.65	87.81
11/20/2012	1,245.47	78.00
11/21/2012	982.55	3,122.24
11/27/2012	1,383.68	224.00
11/27/2012	375.74	6,900.00
12/7/2012	383.63	2,269.18
12/13/2012	310.65	
2/14/2013	5,016.67	4,172.63
2/21/2013	1,024.95	
4/8/2013	2,350.04	66.45
4/12/2013	2,693.82	5,182.47
5/17/2013	102.49	100.00
5/20/2013	72.98	127.17
5/30/2013	1,235.70	1,500.00
5/31/2013	745.85	975.00
6/4/2013	262.35	479.56
6/4/2013	1,469.13	2,397.51
6/5/2013	128.21	552.28
6/8/2013	256.00	201.67
6/6/2013	68.27	2.14
6/7/2013	975.40	1,215.74
6/10/2013	90.00	796.29
6/11/2013	455.00	655.00
6/13/2013	709.46	4,158.96
6/14/2013	712.54	250.41
6/17/2013	798.31	314.80
5/17/2013	305.19	638.00
6/19/2013	179.63	
6/19/2013	1,026.89	1,638.98
6/20/2013	980.33	1,012.50
6/21/2013	1,048.91	315.36
6/24/2013	350.00	60.00
6/25/2013	429.15	40,119.70
6/26/2013	702.84	
6/26/2013	66.00	
6/26/2013	354.00	950.00
6/27/2013	59.17	521.71
6/27/2013	120.00	
6/28/2013	1,473.63	1,745.64
7/1/2013	-	2,339.22
7/2/2013	1,011.45	227.00
7/3/2013	362.34	340.00
7/5/2013	-	546.72
7/5/2013	185.76	No Cash on this
		Lorraine
		Lorraine
		Lorraine
		No Cash on this
		Lorraine

7/8/2013	1,465.80	8,254.80	
7/8/2013		3,641.70	
7/9/2013	530.74	604.70	
7/10/2013	120.16	1,718.66	
7/10/2013	828.40	215.93	Lorraine
7/11/2013	391.00		
7/12/2013	463.26	198.88	
7/15/2013	2,654.37	382.00	
7/16/2013	1,006.11		
7/17/2013	639.68	150.52	
7/18/2013	281.73	93.00	Lorraine
7/18/2013	400.32		
7/19/2013	1,627.15	2,428.15	
7/22/2013	1,387.31	1,155.85	
7/23/2013	189.40	487.05	
7/24/2013	175.00	3,330.39	
7/24/2013	228.42	-	Lorraine
7/25/2013	1,240.00	20.00	
7/26/2013	215.00	2,443.97	
7/29/2013	712.90	4,922.00	\$1000 check replaced

70,861.15

February 27, 2017

TO: Domingo Sanchez

This letter to inform you that I have resigned my position as Director of Financial Services as of 8:00am today, February 27, 2017.

Respectfully,

Henrietta Trujillo

February 26, 2017

Domingo,

I hoped that we could have met today at your home to go over the Bank Rec adjustments in person but when you suggested we would discuss it on Monday I respected that and I understood.

I hope that in the over six years you have known me, you recognize I am a hard and devoted worker and committed to what I do. I come from a wonderful family and I had a loving upbringing. My parents and grandparents were very hard workers. My children are super and also hard workers and the work they do is one that serves the people of this country every day. I am so very proud of them. My husband who is my rock and my foundation has always been so supportive of my work, never complaining about the long hours. I worked long hours (ridiculous hours) at the Lab so working the hours that I do here at the College comes natural to the both of us. With this said, I hope that after all of this is over, you will be able to find some good that I have provided to this institution.

I want you to know that working under your direction has been the best learning experience of my life and I thank you from the bottom of my heart for all the opportunities that you placed before me. I know this institution survived because of you. Some people may not ever want to acknowledge it but that is the truth. The College would never have survived had you not stepped into this institution's doors.

It is with a heavy and heart that I have to proceed with the rest of this letter. As you know that when my sister was diagnosed with cancer, I left the Lab to help care for her until she was able to return to work. It was very hard to accept but we worked through it and today she continues to fight. To me, she is like the air that I breathe and her illness wears on me every day. When my mother was also diagnosed with cancer it was another blow and although I went about my business, seeing her pain and suffering, and then her death, within me, I went into a very dark place. The emotion, the hurt, the financial responsibilities proved to be too much to handle. I thought I was a strong person but found out otherwise. How I presented myself every day was not at all what I was feeling. Inside I had a feeling of fear and despair on a daily basis. I was able to hide it so well, even my family had no idea. By the time you are reading this letter, most of my family will know, because the emergency I referred to on my text to you this evening is me. I am the emergency.

This takes me to the documents I left in your office. In a box you will find all of the deposits that are part of that amount in question as reconciling items. The truth is that when I reviewed the Bank Recs after Jessica prepared them, I would go in and reclassify the number. She reported the amount as "Deposits In Transit" and I changed it to "Other Reconciling Items". Why you ask? Because those deposits never made it to the bank. In those days, because we were short staffed, I verified the deposits for Ivy and took them to the bank. I was in such a dark place and so fearful and desperate, I am admitting to you that I took the money. Yes, as hard as it is to admit, I did it. I need to clarify that I did not take over \$200,000 because the majority of the dollars that are outstanding were checks and you will find all those checks with the daily deposits in the box. I know your thoughts right now are "what does it matter", "it is still wrong"? Yes it is, I know but I just wanted to at least try to explain the large amount.

I am assuming that before you get to read this letter, I will be talking with my daughter, husband and sister and will be asking my own flesh and blood, my daughter, to listen to my story carefully. I will then be turning myself to her custody and she can accompany me to the Police Department. If there is anything I can do to save her reputation it is this. As hard as it will be for her, her counterparts will have to know that my mistake and stupidity is not who she is and that she truly believes in upholding the law which is how she was taught in our household. Before this hits the news I am going to try and get to my son as well but that will be difficult to accomplish in such a short window. If only I could shield the College from any damage but I know that is impossible.

Domingo, what I did is not at all who I am.....Until a person finds themselves in a dark place and feels like there is no solution, it can happen to anyone. I am not making excuses that is just a fact. Still.....I have done wrong and I am prepared to take my punishment. You probably wonder "why now"?

Since the first time it happened, I have gone to bed and woken up with that worry and guilt every day. No day has had true peace.. Continuing to go to church and continuing going out of my way doing things for others was a way to cope but it never took the pain and worry away. I continued to work the long hours hoping that the guilt would cease a bit but it did not. Every day, I prayed that a lawsuit that was ongoing with my mother's family would be settled in my favor so that I could take care of it but it did not settle in our favor and only caused more despair. That is when the bottom gave way and I saw no repair in the future.

I know these words seem empty and I hope you have continued reading. Domingo I am so sorry. This is not your fault and if I am given a chance to speak out through this punishment process, I will state without reservation that this should not reflect on you. My hope is that you will share this letter with the Board, not so that they can feel sorry for me or to find an excuse for me but so that they know how important you are to NNMC and that this should not be a reflection on you. You may not want to continue to read what I have to say but I want to at least explain, where I am in my life. I am about to lose everything in my life, my career, my family, the love of so many but I know I cannot turn it back and I have to face it.

When the deadline for the Audit was coming close, I just could not make myself break the news to my family during the Holidays. Selfishly, I just wanted to have one last time with my family during the Holidays. Then I did find the FY10 entries which I still believe have some errors but that is neither here nor there.

It is very important that you, the President, the Auditors, and the Board know that Ivy and Jessica have no fault in this. They continually followed up with me regarding these outstanding items. I always came up with some stupid response about the deposits having issues at the bank and at times I knew they wondered. They, like you, trusted me and would step back. Please do not blame any of this on them. They are innocent of all of this. I beg you to please not take any action to make them pay for something that was solely my problem and solely my doing. They are good people only trying to work for a living.

I have released all the rec files to Evette that Jessica provided (originals), not the adjusted recs. I have told her not to release them until you give her the go ahead. I want you to have the time to read this letter before you are surprised by the auditors if we release the recs early to them. I want you to look at them first.

At this point there is nothing left but to resign from my position. I cleaned out my office and left all bank tokens, keys, and equipment on my desk. I left a list of things I was working on and things that need to happen in the next few months. I have also left a list for you in your office. I left everything marked in piles as well.

I know it sounds weird that I am still praying but I do pray with all of my being that the College can somehow find a bit of shielding from this terrible thing I have committed and that it continues to prosper.

Please share this letter with the President and the Board as I just cannot find it within myself to write separate letters for everyone. I don't know how to reach out to my staff or the College Community as I do not want to cause more trouble for the College than I already have. I don't know how this works but once I go to the Police Department and turn myself in I don't know how quickly it will be out in the media.

I am so sorry Domingo. You are a great man and committed to your work. I don't know what else to say.

Henri

Hamish Thomson

From: Sunalei Stewart
Sent: Wednesday, March 1, 2017 2:03 PM
To: Hamish Thomson
Subject: FW: Section 12-6-6 Audit Act Notification Letter

From: Sunalei Stewart
Sent: Wednesday, March 1, 2017 2:00 PM
To: 'Wagoner, Dale R., DPS' <dale.wagoner@state.nm.us>; Kevin Sourisseau <Kevin.Sourisseau@osa.state.nm.us>
Cc: Sanjay Bhakta <Sanjay.Bhakta@osa.state.nm.us>; Goret, Clay, DPS <Clay.Goret@state.nm.us>
Subject: RE: Section 12-6-6 Audit Act Notification Letter

Please note that the individual involved has acknowledged wrongdoing and is willing to cooperate (at least as of their resignation).

From: Wagoner, Dale R., DPS [mailto:dale.wagoner@state.nm.us]
Sent: Wednesday, March 1, 2017 1:48 PM
To: Kevin Sourisseau <Kevin.Sourisseau@osa.state.nm.us>
Cc: Sanjay Bhakta <Sanjay.Bhakta@osa.state.nm.us>; Sunalei Stewart <Sunalei.Stewart@osa.state.nm.us>; Goret, Clay, DPS <Clay.Goret@state.nm.us>
Subject: RE: Section 12-6-6 Audit Act Notification Letter

Kevin,

My cell phone is (505) 629-2803.

Lt. Goret's cell phone is (505) 819-8348.

Dale

From: Kevin Sourisseau [mailto:Kevin.Sourisseau@osa.state.nm.us]
Sent: Wednesday, March 01, 2017 12:19 PM
To: Wagoner, Dale R., DPS <dale.wagoner@state.nm.us>
Cc: Sanjay Bhakta <Sanjay.Bhakta@osa.state.nm.us>; Sunalei Stewart <Sunalei.Stewart@osa.state.nm.us>
Subject: RE: Section 12-6-6 Audit Act Notification Letter

Captain Wagoner

Our office is meeting with representative of northern today. I was looking for your cell number to call you when emailed. I am out of the office today. My cell number is 505-263-7446, can you share your number as well? An audit has not been performed yet.

Thank you

Kevin Sourisseau

Sent from my 4G LTE Droid

On Mar 1, 2017 11:45 AM, "Wagoner, Dale R., DPS" <dale.wagoner@state.nm.us> wrote:
Mr. Ortiz,

Thank you for bringing this allegation to the New Mexico State Police, Investigations Bureau's attention. I will have Lieutenant Clay Goret contact Mr. Sourisseau about this issue. Lt. Goret will verify that a forensic audit was completed regarding this issue. If a forensic audit has not been completed, one will need to be done before we can begin an investigation.

Again, thank you for bringing this allegation to our attention.

Sincerely,

Captain Dale R. Wagoner

From: Nadine B. Mondragon [<mailto:nadine@ortiz-zamora.com>]

Sent: Monday, February 27, 2017 6:08 PM

To: kevin.sourisseau@osa.state.nm.us

Cc: Wagoner, Dale R., DPS <dale.wagoner@state.nm.us>; Tony F. Ortiz <tony@ortiz-zamora.com>

Subject: Section 12-6-6 Audit Act Notification Letter

Dear Mr. Sourisseau:

Please see attached letter of today's date from Mr. Tony F. Ortiz, Counsel for Northern New Mexico College Board of Regents. Thank you.

Nadine Mondragon Stenberg
Ortiz & Zamora, Attorneys at Law, LLC
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Santa Fe, NM 87505
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tony@ortiz-zamora.com
nadine@ortiz-zamora.com
www.tonyortizlaw.com

ORTIZ & ZAMORA
Attorneys at Law, LLC

Hamish Thomson

From: Sunalei Stewart
Sent: Wednesday, March 1, 2017 11:23 AM
To: Hamish Thomson
Subject: FW: Section 12-6-6 Audit Act Notification Letter
Attachments: Ltr to Kevin Sourisseau.2.27.2017.pdf

From: Kevin Sourisseau
Sent: Tuesday, February 28, 2017 8:21 AM
To: Sanjay Bhakta <Sanjay.Bhakta@osa.state.nm.us>; Sunalei Stewart <Sunalei.Stewart@osa.state.nm.us>
Subject: FW: Section 12-6-6 Audit Act Notification Letter

From: Nadine B. Mondragon [<mailto:nadine@ortiz-zamora.com>]
Sent: Monday, February 27, 2017 6:08 PM
To: Kevin Sourisseau <Kevin.Sourisseau@osa.state.nm.us>
Cc: dale.wagoner@state.nm.us; Tony F. Ortiz <tony@ortiz-zamora.com>
Subject: Section 12-6-6 Audit Act Notification Letter

Dear Mr. Sourisseau:

Please see attached letter of today's date from Mr. Tony F. Ortiz, Counsel for Northern New Mexico College Board of Regents. Thank you.

Nadine Mondragon Stenberg
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ORTIZ & ZAMORA
Attorneys at Law, LLC

Hamish Thomson

From: Sunalei Stewart
Sent: Wednesday, March 1, 2017 11:23 AM
To: Hamish Thomson
Subject: FW: NNMC Matter: Supplemental Material
Attachments: Henri.pdf

Importance: High

From: Kevin Sourisseau
Sent: Tuesday, February 28, 2017 1:07 PM
To: Sanjay Bhakta <Sanjay.Bhakta@osa.state.nm.us>; Sunalei Stewart <Sunalei.Stewart@osa.state.nm.us>
Subject: FW: NNMC Matter: Supplemental Material
Importance: High

From: Tony F. Ortiz [<mailto:tony@ortiz-zamora.com>]
Sent: Tuesday, February 28, 2017 11:46 AM
To: Kevin Sourisseau <Kevin.Sourisseau@osa.state.nm.us>
Subject: NNMC Matter: Supplemental Material
Importance: High

Dear Mr. Sourisseau,

As per your request, here is the employee's letter discussing the nature of the infraction. It was received yesterday morning.

I want to reiterate that the College remains committed to assisting the OSA and local authorities in their review of this matter. Please let me know how I may be of assistance.

Tony Ortiz
NNMC Counsel

ORTIZ & ZAMORA

Attorneys at Law, LLC

Tony F. Ortiz, Esq.
2011 Botulph Road, Suite 200
Santa Fe, NM 87505
(505) 986-2900 phone
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tony@ortiz-zamora.com